--- 2/23rd Pound - “Tuckett Tobacco”, Hamilton ---

Prior to the tabling of the 1st Wartime Budget in September 1939, the definitive 2/23rd pound stamp was already in use by “Imperial Tobacco”, Granby. The hidden letters on the stamp are (H-P). Apparently, pre-war, the size was intended for sale in the City of Montreal, and its environs, which on July 1st 1935 had enacted a 2% municipal retail sales tax, with any fraction of a tax-cent counting as a whole cent. Across Canada, the larger 1/11th pound pouch was being sold at the same price. The first appearance of the 2/23rd pound stamp in the “Tuckett Tobacco” cancellation collection does not occur until August 1940.

Under the 1st Wartime Budget of September 13th 1939 the *excise duty* on manufactured tobacco was increased from 20¢ to 25¢ per pound, and the pre-war 1/12th pound pouch was reduced to 2/23rd pounds for sale *across Canada*.

When the 2nd Wartime Budget of June 1940 increased the *excise duty* on manufactured tobacco from 25¢ to 35¢, the production of the 2/23rd pound pouch was uninterrupted. Since the Province of Quebec, abolishing all previous provincial tobacco taxes, had enacted a 10% tobacco tax on July 1st 1940, I feel that, post-July 1940, the 2/23rd pound pouch was destined for Quebec sales.

RN-18 - 2/23rd pound, perf 11, coded **1-18-E / BKC** by “Tuckett Tobacco”, Hamilton, in August 1940

[RN-18]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	**BKC**	---	**AKD**	**BKD**	**CKD**
1941	**ALA**	---	---	---	---	---	---	**ALC**	---	---	---	---
1942	---	**BMA**	---	---	---	---	---	---	---	---	---	---

When the Budget of June 1942, while maintaining the *excise duty* at 35¢ per pound, imposed an added *excise tax* of 1¢ per ounce (or fraction thereof) on manufactured tobacco "Tuckett Tobacco surcharged *on-hand* sheets of RN-18 with their tall E's 3 mm. three-line red Gothic **2¢ / EXCISE / TAX** as **RN-115**.

RN-115 - **2¢ / EXCISE / TAX** on 2/23rd pound, perf 11, surcharged by "Tuckett Tobacco" in December 1942

[RN-115]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	**---**	---	---	---	**CMD**

For general distribution under the 1942 Budget BABN surcharged RN-18 with their three line 6 and 3 mm. red Gothic **2c. / EXCISE / TAX** as **RN-136**.

RN-136 - RN-18 surcharged **2c. / EXCISE / TAX** by BABN for the June 1942 Budget, coded **1-18-E / ANA** by "Tuckett Tobacco" in January 1943

[RN-136]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	---	---	---	---
1943	**ANA**	**BOA**	---	---	---	---	---	---	---	---	---	---

When the Budget of March 1943 doubled the *excise tax* to 2¢ per ounce (or fraction thereof) "Tuckett Tobacco" re-surcharged their *on-hand* sheets of RN-136 with a *one-time* 6 mm. Gothic light blue killer **4¢** over **1-18-E / COA** as the company provisional **RN-176**.

RN-176 - RN-136 with a *one-time* re-surcharge **4¢** over **1-18-E / COA** by "Tuckett Tobacco" in March 1943

[RN-176]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	**COA**	---	**BOB**	---	---	---	---	---	---	---

Under the Budget of March 1943 BABN re-surcharged RN-136 with a dark blue 7 mm. Gothic **4c.** killer as **RN-197**.

RN-197 - RN-136 re-surcharged **4c.** by BABN for the March 1943 Budget, coded **1-18-E / AOB** by "Tuckett Tobacco" in April 1943

[RN-197]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	**AOB**	---	---	---	---	---	---	---	------

This was the *end-of-use* for the 2/23rd pound stamp, as BABN *did not* make their red Gothic surcharge **4c. / EXCISE / TAX** for the Budget of March 1943, since sizes smaller than 1/12th pound had been prohibited for the duration of the war.

File path is [c:\ CR - STAMPS \ RN_STAMPS \ POUCH \ 1935 - Series C \ 1-18E \ 2-23rd pound],
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